



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date:

NOV 15 2001

[REDACTED]

Employer Identification Number:

[REDACTED]

Form:

1120

Tax Years:

All

Contact Person:

[REDACTED]

Identification Number:

[REDACTED]

Telephone Number:

[REDACTED]

Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(7) of the Internal Revenue Code.

We make our ruling for the following reason(s):

After consideration of your protest, we still conclude that you do not qualify as a social club described in section 501(c)(7) because your primary function is to hold a liquor license for the golf course, which enables a for-profit concessionaire to sell beer. Thereby your primary purpose is to serve business interests rather than being primarily organized for social purposes.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the Form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio Tax Exempt and Government Entities (TE/GE) office at 877-829-5500 (a toll free number).

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

(signed) Gerald V. Sack

Gerald V. Sack
Manager, Exempt Organizations
Technical Group 4

[REDACTED]

[REDACTED]